- (2) May grant CAS waivers that meet the conditions in FAR 30.201-5(b)(2), provided the cognizant Federal agency official granting the waiver determines that—
- (i) The property or services cannot reasonably be obtained under the contract, subcontract, or modification, as applicable, without granting the waiver:
- (ii) The price can be determined to be fair and reasonable without the application of the Cost Accounting Standards; and
- (iii) There are demonstrated benefits to granting the waiver.
- (B) Follow the procedures at PGI 230.201-5(a)(1) for submitting waiver requests to the Director, Defense Procurement and Acquisition Policy.
- (2) The military departments shall not delegate CAS waiver authority below the individual responsible for issuing contracting policy for the department.
- (e) By November 30th of each year, the military departments shall provide a report to the Director, Defense Procurement and Acquisition Policy, ATTN: DPAP/CPF, of all waivers granted under FAR 30.201–5(a), during the previous fiscal year, for any contract, subcontract, or modification expected to have a value of \$15,000,000 or more. See PGI 230.201–5(e) for format and guidance for the report. The Director, Defense Procurement and Acquisition Policy, will submit a consolidated report to the CAS Board and the congressional defense committees.

 $[71 \; \mathrm{FR} \; 69495, \; \mathrm{Dec.} \; 1, \; 2006]$ 

# PART 231—CONTRACT COST PRINCIPLES AND PROCEDURES

### Subpart 231.1—Applicability

Sec.

231.100 Scope of subpart.

231.100-70 Contract clause.

# Subpart 231.2—Contracts With Commercial Organizations

231.205 Selected costs.

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231.703 Requirements.

AUTHORITY: 41 U.S.C. 421 and 48 CFR chapter 1.

Source:  $56\ \mathrm{FR}\ 36408$ , July 31, 1991, unless otherwise noted.

## Subpart 231.1—Applicability

### 231.100 Scope of subpart.

## 231.100-70 Contract clause.

Use the clause at 252.231-7000, Supplemental Cost Principles, in all solicitations and contracts which are subject to the principles and procedures described in FAR subpart 31.1, 31.2, 31.6, or 31.7.

[59 FR 27672, May 27, 1994]

# Subpart 231.2—Contracts With Commercial Organizations

## 231.205 Selected costs.

# 231.205-1 Public relations and advertising costs.

- (e) See 225.7303–2(e) for allowability provisions affecting foreign military sales contracts.
- (f) Unallowable public relations and advertising costs also include monies paid to the Government associated with the leasing of Government equipment, including lease payments and reimbursement for support services, except for foreign military sales contracts as provided for at 225.7303–2.

[74 FR 68382, Dec. 24, 2009]